

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM:** 3.17  
(ID # 22048)

**MEETING DATE:**

**FROM :** OFFICE OF ECONOMIC DEVELOPMENT:

Tuesday, June 13, 2023

**SUBJECT:** OFFICE OF ECONOMIC DEVELOPMENT: Receive and File the Statement of the Election Official, Adoption of Resolution No. 2023-135 Declaring the Results of a Consolidated Special Election, Introduction of Ordinance No. 982, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within Community Facilities District No. 23-5M (Courts and Towns) Tract Map No. 38035, 38037 of the County of Riverside. District 3. [\$0] (Clerk of the Board to Record Notice of Special Tax)

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file the Statement of the Election Official regarding the Canvass of the Election for the formation of Community Facilities District No. 23-5M (Courts & Towns) of the County of Riverside; and
2. Adopt Resolution No. 2023-135, a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Election within Community Facilities District No. 23-5M (Courts & Towns) of the County of Riverside; and
3. Introduce, read title, waive reading of, and adopt on successive weeks proposed Ordinance No. 982, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within Community Facilities District No. 23-5M (Courts & Towns) of the County of Riverside; and,
4. Direct the Clerk of the Board to certify and record the Notice of Special Tax with the County Clerk.

**ACTION:Policy**

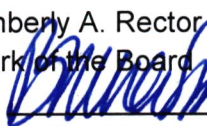
  
Suzanne Holland, Director of Office of Economic Development 5/24/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Washington, seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above matter is approved as recommended and that the above Ordinance is approved as introduced with waiver of reading.

Ayes: Jeffries, Washington, and Gutierrez  
Nays: None  
Absent: Spiegel, Perez  
Date: June 13, 2023  
xc: O.E.D., Recorder

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> N/A			<b>Budget Adjustment:</b> N/A	
			<b>For Fiscal Year:</b> N/A	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

The State Legislature enacted the Mello-Roos Community Facilities Act of 1982 to assist public agencies in financing certain public services and maintenance requirements. On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled “Land Secured Financing Districts” to include “Service and Maintenance CFDs” to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD).

Taylor Morrison of California, LLC is the Owner of Tracts 38035 and 38037 and has petitioned that the County of Riverside Office of Economic Development assist them in forming a district and include their property for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district. The property owner has submitted an application and formation deposit. Subject to voter approval, a special tax is proposed to be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD.

Each new CFD is created for a specific development or developments when similar facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a special tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the CFD Boundary Map.

The property owner (Taylor Morrison of California, LLC) of Tract Map Nos. 38035 and 38037 has petitioned the County to include their property into proposed Community Facilities District 23-5M (Courts & Towns). The boundaries of CFD No. 23-5M (Courts & Towns) will encompass the entire Tract Nos. 38035 and 38037, which includes 252 single family dwelling units, none of which are currently occupied.

On April 18, 2023 (Agenda Item 3.29), the County Board of Supervisors approved Resolution No. 2023-105, a Resolution of Intention as the initial step for forming the CFD and declaring the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by Taylor Morrison of California,



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LLC. The Resolution also requires the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD 23-5M (Courts & Towns) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On May 23, 2023 (Agenda item 19.2), the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2023-134, a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 23-5M (Courts & Towns) of the County of Riverside, Authorizing the Levy of a Special Tax within Said District to Pay for authorized maintenance of lighting, Calling a Special Election to submit to the Respective Qualified Voters the Question of Levying Such Special Tax and Establishing an Appropriations Limit for Said District; and Designating the Election Official For Such Matters. Under the same agenda item, the required CFD report, Certificate of Registrar of Voters stating there are fewer than twelve registered voters, and Concurrence of Election Official in Date of Special Election were all received and filed.

The attached Statement of the Election Official regarding the Canvass of the Election declares the election results which were 22 'YES' votes for Proposition A and Proposition B as described in Section 14 of Resolution No. 2023-105 (adopted on 4/18/2023). Adoption of proposed Resolution No. 2023-135, a Resolution of the Board of Supervisors of the County of Riverside, will declare the results of the Consolidated Special Election within the boundary of Community Facilities District 23-5M (Courts & Towns). Proposed County Ordinance No. 982 would authorize and levy special taxes within the boundaries of Community Facilities District 23-5M (Courts & Towns).

**Reference**

The CFD Rate and Method of Apportionment (RMA) is consistent with the Mello-Roos Act of 1982. In November 1996, California voters passed Proposition 218, Right to Vote on Taxes Act which added Articles XIII C and XIII D to the California Constitution. The County may levy taxes on this proposed CFD after complying with the requirements of the Mello-Roos Community Facilities Act of 1982 and the provisions of Proposition 218 Right to Vote on Taxes Act. The formation of the proposed CFD adheres to Board Policy B-12 entitled "Land Secured Financing Districts", which was revised on January 27, 2015, to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water, or other similar improvements and set goals and policies concerning CFDs.

**Impact on Residents and Businesses**

Only the parcels with Assessor Parcel Numbers within the boundaries of the proposed CFD which are represented by the attached Recorded Boundary Map (inclusive of Tract Map Nos. 38035 and 38037) are impacted by the special tax. By setting up this mechanism for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon declining public funding sources. By specifically collecting and using the special tax revenue within the boundary of the CFD, there is a financial mechanism in place to ensure the infrastructure is

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maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the service and maintenance of Developer installed and County required infrastructure, particularly lighting. The Developer shall and is obligated to provide disclosure statements to potential buyers which outline the associated tax rate of a new home.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

The budget for fiscal year 2023-2024 as reflected in the Rate and Method of Apportionment will result in \$8,064 which consists of \$32 per taxable parcel (as defined in the Rate and Method of Apportionment attached as Exhibit A to the Ordinance). The Maximum Special tax amount may be adjusted by the minimum of 2% or up to the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U) in effect in the previous Fiscal Year, as it stands as of March of each year over the base index of previous fiscal year. There are no General Funds used in this project.

**ATTACHMENTS:**

- Recorded CFD Boundary Map (reference only)
- Statement of the Election Official regarding the Canvass of the Election for the CFD
- Resolution No. 2023-135
- Proposed Ordinance No. 982
- Rate and Method of Apportionment

  
Scott Bruckner 6/5/2023

  
Aaron Gettis, Deputy County Counsel 6/3/2023



2  
3 RESOLUTION NO. 2023-135

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE  
5 DECLARING THE RESULTS OF CONSOLIDATED SPECIAL ELECTIONS WITHIN COMMUNITY  
6 FACILITIES DISTRICT NO. 23-5M (COURTS & TOWNS)  
7 OF THE COUNTY OF RIVERSIDE

8  
9 WHEREAS, on May 23, 2023 the Board of Supervisors (the "Board of Supervisors") of  
10 the County of Riverside adopted Resolution No. 2023-134 forming Community Facilities District No. 23-  
11 5M (Courts & Towns) of the County of Riverside (the "Community Facilities District") and calling a  
12 special election for submitting to the voters propositions with respect to the levy of an annual special tax  
13 within the Community Facilities District and establishing an appropriations limit for the Community  
14 Facilities District; and

15 WHEREAS, the Board of Supervisors has received a statement from the Director of the  
16 Office of Economic Development, who was appointed to serve as the election official of the election (the  
17 "Election Official") pursuant to Resolution No. 2023-134, with respect to the canvass of the ballots  
18 returned in and the results of the consolidated special elections, certifying that more than two-thirds of the  
19 votes cast upon the propositions submitted to the voters within the Community Facilities District were  
20 cast in favor of the propositions.

21 NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED by the Board of  
22 Supervisors of the County of Riverside, in regular session assembled on May 23, 2023, as follows:

23 Section 1. All of the above recitals are true and correct.

24 Section 2. Findings. The Board of Supervisors finds that: (i) there were no persons  
25 registered to vote within the boundaries of the Community Facilities District at the time of the close of the  
26 public or protest hearing on May 23, 2023, and, pursuant to Section 53326 of the California Government  
27 Code ("Section 53326"), the vote in the consolidated special elections for the Community Facilities  
28 District was, therefore, to be by the landowners owning land within the Community Facilities District,

FORM APPROVED COUNTY COUNSEL  
BY:  STEPHANIE K. NELSON  
DATE: 5/15/23

1 with each landowner having one vote for each acre or portion of an acre of land that he or she owned  
2 within the Community Facilities District which would have been subject to the special tax if levied at the  
3 time of the consolidated special elections; (ii) pursuant to Section 53326 and Resolution No. 2023-134,  
4 the Election Official caused the ballots for the consolidated special elections for the Community Facilities  
5 District to be delivered to the owners of the property within the Community Facilities District (the  
6 "Property Owners"); (iii) the Property Owners waived the time limits for holding the consolidated special  
7 elections and the election dates specified in Section 53326, and consented to the calling and holding of the  
8 consolidated special elections on May 23, 2023; (iv) the consolidated special elections have been properly  
9 conducted in accordance with all statutory requirements and the provisions of Resolution No. 2023-134;  
10 (v) pursuant to Section 53326, based on the acreage of their land ownership within the Community  
11 Facilities District, the Property Owners, as the owners of all of the property within such Community  
12 Facilities District, were entitled to 22 votes in the consolidated special elections; (vi) the ballots for the  
13 consolidated special elections were returned by the Property Owners to the Election Official prior to 9:00  
14 a.m. on May 23, 2023; (vii) the ballots returned to the Election Official by the Property Owners voted all  
15 votes to which they were entitled in favor of all propositions set forth therein; (viii) more than two-thirds  
16 of the votes cast in the consolidated special elections on each proposition were cast in favor thereof, and  
17 pursuant to Section 53328 of the California Government Code, all such propositions carried; (ix) the  
18 Board of Supervisors, as the legislative body of the Community Facilities District, is therefore authorized  
19 to annually levy special taxes on taxable property in the Community Facilities District, in amounts  
20 sufficient to fund, pay for, and finance authorized maintenance of lighting (as specified and reflected in  
21 the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of  
22 Special Tax) and to pay expenses incidental thereto and incidental to the levy and collection of the special  
23 taxes, so long as the special taxes are needed to fund such services, at the special tax rates and pursuant to  
24 the method of apportioning the special taxes set forth in Exhibit B to Resolution No. 2023-105; and (x) an  
25 appropriations limit for the Community Facilities District has been established in the amount of  
26 \$4,000,000.

27 Section 3. Declaration of Results. All votes voted in the consolidated special elections on

28 (i) the proposition with respect to the annual levy of special taxes on taxable property within the

1 Community Facilities District, consistent with the Rate and Method of Apportionment, in amounts  
2 sufficient to fund, pay for, and finance authorized maintenance of lighting and to pay expenses incidental  
3 thereto and expenses incidental to the levy and collection of the special taxes, so long as the special taxes  
4 are needed to fund such services and (ii) the proposition with respect to establishing an appropriations  
5 limit for the Community Facilities District in the amount of \$4,000,000 were voted in favor thereof; and  
6 both such propositions carried.

7           Section 4. Effect of Elections. The effect of the results of the consolidated special  
8 elections, as specified in Section 3 hereof, is that the Board of Supervisors, as the legislative body of the  
9 Community Facilities District, is authorized to annually levy special taxes on taxable property within the  
10 Community Facilities District in amounts sufficient to fund, pay for, and finance authorized maintenance  
11 of lighting and to pay expenses incidental thereto and expenses incidental to the levy and collection of the  
12 special taxes, so long as the special taxes are needed to fund such services in accordance with the Rate  
13 and Method of Apportionment set forth in Exhibit B to Resolution No. 2023-134 adopted by the Board of  
14 Supervisors on May 23, 2023; and that an appropriations limit of \$4,000,000 has been established for the  
15 Community Facilities District.

16           Section 5. Notice of Special Tax Lien. The Clerk is authorized and directed to record a  
17 notice of special tax lien as provided in Section 53328.3 of the California Government Code and Section  
18 3114.5 of the California Streets and Highways Code.

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ADOPTED, SIGNED AND APPROVED this 13th day of June 2023, by the Board of Supervisors of

the County of Riverside.

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Chair of the Board of Supervisors

Kevin Jeffries

ATTEST:

Kimberley A. Rector

Clerk to the Board of Supervisors

By:

Deputy

ROLL CALL:

Ayes: Jeffries, Washington, and Gutierrez

Nays: None

Absent: Spiegel, Perez

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KIMBERLY A. RECTOR, Clerk of said Board

By:

Deputy

06.13.2023 3.17

**2023-0168463**

06/13/2023 12:14 PM Fee: \$ 53.00

Page 1 of 14

Recorded in Official Records  
County of Riverside  
Peter Aldana  
Assessor-County Clerk-Recorder



425

RECORDING REQUESTED BY AND  
WHEN RECORDED RETURN TO:

Spicer Consulting Group  
Attn: Shane Spicer  
41880 Kalmia St, Suite 145,  
Murrieta, CA 92562

**NOTICE OF SPECIAL TAX LIEN**

**COUNTY OF RIVERSIDE COMMUNITY FACILITIES DISTRICT NO. 23-5M  
(COURTS & TOWNS)**

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Act"), the undersigned Clerk of the Board of Supervisors, County of Riverside, State of California, hereby gives notice (the "Notice") of the foregoing and that a lien to secure payment of a special tax is hereby imposed by the Board of Supervisors of the County of Riverside, State of California. The special tax secured by this lien is authorized to be levied for the purpose of providing the services, including incidental expenses, described in Exhibit A attached hereto and incorporated by this reference herein.

The special tax is authorized to be levied within the County of Riverside Community Facilities District No. 23-5M (Courts & Towns) (the "District"), which has now been officially formed and the lien of special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with the Section 53330.5 of the Act.

The rate, method of apportionment, and manner of collection of the authorized special tax are as set forth in the rate and method of apportionment of the special tax (the "Rate and Method") attached hereto as Exhibit B and by this reference incorporated herein. The Rate and Method does not provide for prepayment of the special tax obligation.

Notice is further given that upon the recording of this Notice in the office of the County Recorder of the County of Riverside, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the District, in accordance with Section 3115.5 of the California Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the District are as set forth in Exhibit C attached hereto and by this reference made a part hereof.

Reference is made to the boundary map of the District recorded on April 24, 2023 in Book 91 of Maps of Assessment and Community Facilities Districts at Page 3 in the office of the County Recorder for the County of Riverside, State of California, as Document #2023-0115760 which map is the final boundary map of the District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Maintenance CFD Administrator at the County of Riverside Office of Economic Development, 3403 10<sup>th</sup> Street, Suite 400, Riverside, CA 92501, phone 951-955-3212.

Dated: June 13<sup>th</sup>, 2023

By: Kimberly A. Rector, Deputy  
Clerk of the Board of Supervisors

**KIMBERLY A. RECTOR**



PETER ALDANA  
COUNTY OF RIVERSIDE  
ASSESSOR-COUNTY CLERK-RECORDER

Recorder  
P.O. Box 751  
Riverside, CA 92502-0751  
(951) 486-7000

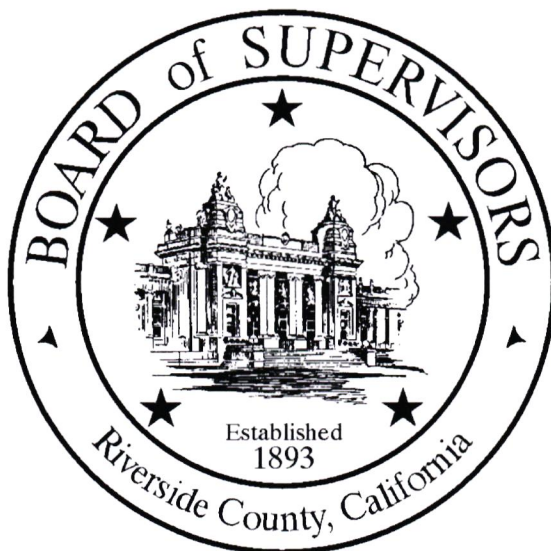
www.riversideacr.com

**CERTIFICATION**

Pursuant to the provisions of Government Code 27361.7, I certify under the penalty of perjury that the following is a true copy of illegible wording found in the attached document:

(Print or type the page number(s) and wording below):

CLARIFICATION FOR SEAL for the Riverside County Board of Supervisors  
(EMBOSSSED ON DOCUMENT)



Date: 06/13/2023

Signature: *Breanna Smith*

Print Name: Breanna Smith, Clerk of the Board Assistant

## EXHIBIT A

### DESCRIPTION OF SERVICES

The services (the "Services") described below are proposed to be financed by County of Riverside Community Facilities District No. 23-5M (Courts & Towns) (the "CFD"):

- (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD; and

#### Incidental Expenses

- (i) The cost associated with the creation of the Community Facilities District, determination of the amount of taxes, collection of taxes, including litigation expenses, if any, costs for processing payment of taxes, or other administrative costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District; and
- (ii) Any other expenses incidental to the performance and inspection of the authorized Services.

**EXHIBIT B**  
**RATE AND METHOD OF APPORTIONMENT**



**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT NO. 23-5M (COURTS & TOWNS)  
OF THE COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District No. 23-5M (Courts & Towns) (the "CFD 23-5M" or "CFD"; defined below). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, (defined below), commencing in Fiscal Year 2022-2023, shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Accessory Dwelling Unit(s)"** means a residential unit of limited size, as defined in California Government Code Section 65852.2 that shares an Assessor's Parcel Number with Single Family Residential Property.

**"Acre" or "Acreage"** means the land area of a Parcel as shown on the most recent Assessor's Parcel Map, or if the land area is not shown on the Assessor's Parcel Map, the land area shown on the applicable Final Map, condominium plan, or other recorded County map. If the preceding maps are not available, the Acreage of an Assessor's Parcel Number may be determined utilizing Geographic Information System. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means all actual or reasonably estimated costs and expenses of the CFD that are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act, which shall include without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD for attorney's fees and other costs related to commencing and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

**"Administrator"** means an official of the County, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

**"Approved Property"** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to the January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) that have not been issued a Building Permit(s) prior to the April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**"Assessor"** means the Assessor of the County.

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating a Parcel by an Assessor’s Parcel Number.

**“Assessor’s Parcel Number”** means the number assigned to a lot or Parcel for purposes of identification as determined from an Assessor Parcel Map.

**“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD.

**“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the territory within the CFD identified to be subject to the levy of Special Taxes.

**“Building Permit(s)”** means a legal document(s) issued by a local agency that allows for new vertical construction of a building or buildings.

**“Certificate of Occupancy”** means a certificate of occupancy issued by the County in accordance with all applicable ordinances, regulations, and rule of the County and State law.

**“CFD”** or **“CFD 23-5M”** means Community Facilities District No. 23-5M (Courts & Towns) of the County of Riverside.

**“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index (CPI) published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San Bernardino-Ontario Area, as it stands in March of each year over the preceding Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario Area. In the event that the percentage change in the annualized CPI is negative, the Special Tax shall not be decreased.

**“County”** means the County of Riverside, California.

**“Developed Property”** means for each Fiscal Year, all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for which a Building Permit(s) for vertical construction has been issued prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Development Class”** means either Developed Property, Approved Property, Taxable Property Owner’s Association Property, Taxable Public Property, or Undeveloped property.

**“Dwelling Unit(s)”** or **“(DU)”** means a residential building(s) that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E., below.

**“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 4200 that creates individual lots for which Building Permit(s) may be issued without further subdivision.

**“Fiscal Year”** means the 12-month period starting on July 1 of any calendar year and ending the following June 30.

**“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax, determined in accordance with Section C., below, which may be levied on such Parcel in each Fiscal Year.

**“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a two or more buildings comprised of attached Dwelling Units available for rental by the general public, not for sale to an end user, and under common management.

**“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit(s) was issued permitting the construction of one or more non-residential structures.

**“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number valid as of July 1<sup>st</sup> for the Fiscal Year for which the Special Tax is being levied.

**“Property Owner’s Association Property”** means all Parcels which have been conveyed, dedicated to, or irrevocably offered for dedication to a home-owner’s association, condominium owner’s association or any master or sub-association, prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Proportionately”** means for each Parcel of Taxable Property that are Developed Property, Approved Property, Taxable Property Owner’s Association Property, Taxable Public Property or Undeveloped Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels assigned within each Development Class.

**“Public Property”** means all Parcels which, as of April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the federal government, the State, the County, City or any other public agency, provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use; or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Residential Property”** means all Parcels of Developed Property for which a Building Permit(s) has been issued permitting the construction of one or more residential Dwelling Units.

**“Single Family Residential Property”** means all Parcels of Residential Property, other than Multi-family Residential Property.

**“Special Tax(es)”** means the amount to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D., below to fund the Special Tax Requirement.

**“Special Tax Requirement(s)”** means that amount required in any Fiscal Year to: (i) pay the estimated cost of Special Tax Services such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund to the extent that the inclusion of such amount does not increase the Special Tax for Undeveloped Property unless requested by the developer or the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement; (iii) pay Administrative Expenses; (iv) pay any anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time

the annual Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax levy at the sole discretion of the Administrator.

**“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$8,064. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

**“Special Tax Services”** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD 23-5M as set forth in the documents adopted by the Board at the time the CFD was formed.

**“State”** means the State of California.

**“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary Map which are not exempt from the Special Tax pursuant to Section E., below.

**“Taxable Property Owner’s Association Property”** means all Parcels of Property Owner’s Association Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Property Owner’s Association Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Property Owner’s Association Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

**“Taxable Public Property”** means all Parcels of Public Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Public Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Public Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

**“Taxable Unit”** means either a Dwelling Unit(s) or an Acre.

**“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property, Approved Property, Taxable Property Owner’s Association Property or Taxable Public Property.

#### **B. ASSIGNMENT TO DEVELOPMENT CLASS**

Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property shall be classified as either Developed Property, Approved Property, Taxable Property Owner’s Association Property, Taxable Public Property, or Undeveloped Property, and subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D., below.

Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. Parcels of Residential Property shall further be classified as Single Family Residential Property or Multi-family Residential Property.

**C. MAXIMUM SPECIAL TAX RATES**

**1. Developed Property**

The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1. (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be determined by reference to Table 1 below.

**TABLE 1  
MAXIMUM SPECIAL TAX RATES  
DEVELOPED PROPERTY  
FISCAL YEAR 2022-2023**

<b>Development Class</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax</b>
Single Family Residential Property	DU	\$32
Multi-family Residential Property	Acre	\$586
Non-Residential Property	Acre	\$586

(a) Increase in the Maximum Special Tax

On each July 1, the Maximum Special Tax identified in Table 1 above, shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

(b) Multiple Development Classes

In some instances, a Parcel of Developed Property may contain more than one Development Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special Tax that can be levied for each Development Class located on that Parcel. For a Parcel that contains two or more different Development Classes or the Acreage of such Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Parcel. The Administrator's allocation to each Development Class shall be final.

Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development Class, Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved by the Board for the entire CFD.

(c) Accessory Dwelling Unit(s)

Where an Accessory Dwelling Unit(s) is on the same Assessor Parcel Number as another Taxable Unit, the Accessory Dwelling Unit(s) is not considered a separate Taxable Unit and will not be added to the calculation of the Maximum Special Tax for a Parcel.



## **2. Approved Property**

The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Residential Property as reasonably determined by the Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of Approved Property shall be calculated pursuant to Section C.1., as if such Parcel were already designated as Developed Property and classified as Single Family Residential Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

## **3. Taxable Property Owner's Association Property and Taxable Public Property**

The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or Taxable Public Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel.

The Maximum Special Tax for Taxable Property Owner's Association Property and Taxable Public Property shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

## **4. Undeveloped Property**

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property for each Parcel shall be \$586 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

## **5. Public Property and/or Property Owner's Association Property**

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Property Owner's Association Property and/or Public Property shall be \$0.00 per Acre. **There shall be no levy on Property Owner's Association Property and/or Public Property.**

## **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement in accordance with the following steps:

First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax for Approved Property.

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Property Owner's Associations Property up to 100% of the applicable Maximum Special Tax for Taxable Property Owner's Association.

Fourth: If additional moneys are needed to satisfy the Special Tax requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property at up to 100% of the applicable Maximum Special Tax for Taxable Public Property.

Fifth: If additional moneys are needed to satisfy the Special Tax Requirement after the first four steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property at up to 100% of the applicable Maximum Special Tax for Undeveloped Property.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax applicable to any other Parcel above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default of the CFD.

#### **E. EXEMPTIONS**

The CFD shall not levy Special Taxes on Property Owner's Association Property (except Taxable Property Owner's Association Property) or Public Property (except Taxable Public Property) within the CFD.

#### **F. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD, and provided further that the CFD may covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes as permitted by the Act.

**G. APPEALS**

Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes must be paid on or before the payment due date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

**H. PREPAYMENT OF SPECIAL TAX**

The Special Tax may not be prepaid.

**I. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.

**EXHIBIT C**

**NAMES OF THE OWNERS AND ASSESSOR'S PARCEL NUMBERS  
OF THE REAL PROPERTY WITHIN DISTRICT**

<b>Owner:</b> Taylor Morrison of California, LLC	
<b>Assessor Parcel Numbers</b>	
461-220-039	461-220-040





1 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election  
2 for the District for May 23, 2023 on the propositions to levy a special tax within the District and to  
3 establish an appropriations limit for the District.

4 d. Pursuant to the terms of the Resolution of Formation and the provisions of  
5 the Act, said special election was held on May 23, 2023. Each of the propositions was approved by more  
6 than two-thirds of the votes cast at said special election.

7 e. Pursuant to the Act, the Board of Supervisors is the *ex officio* legislative  
8 body (the “Legislative Body”) of the District.

9 Section 2. PURPOSE. The purpose of this ordinance is to provide for the levy of a  
10 special tax within the District.

11 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and  
12 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special  
13 taxes at the rate and in accordance with the method of apportionment specified in the resolution of  
14 formation of the community facilities district.

15 Section 4. LEVY OF SPECIAL TAXES.

16 a. By the passage of this Ordinance, the Board of Supervisors hereby  
17 authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the  
18 Government Code, at the rate and in accordance with the method of apportionment (the “Rate and  
19 Method”) set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part  
20 hereof. The special taxes are hereby levied commencing in the fiscal year 2022-2023 and in each fiscal  
21 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and  
22 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the  
23 District, to dissolve the District.

24 b. The Board of Supervisors, acting as the Legislative Body of the District, is  
25 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific  
26 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property  
27 within the District, in the manner and as provided in the Rate and Method.  
28

1                   c.       All of the collections of the special tax shall be used as provided for in the  
2 Act, the Rate and Method and the Resolution of Formation, including, but not limited to, to fund, pay for,  
3 and finance authorized administration, inspection, and maintenance of lighting and to pay expenses  
4 incidental thereto, so long as the special taxes are needed to fund such services; to replenish the reserve  
5 fund for the District; to pay the costs of administering the District, and to pay the costs of collecting and  
6 administering the special tax.

7                   d.       The special taxes shall be collected from time to time as necessary to meet  
8 the financial obligations of the District on the secured real property tax roll in the same manner as  
9 ordinary *ad valorem* taxes are collected, or may be collected in such other manner as set forth in the Rate  
10 and Method. The special taxes shall have the same lien priority, and shall be subject to the same penalties  
11 and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The Board of  
12 Supervisors, acting as the Legislative Body of the District, is hereby authorized and directed to take all  
13 actions necessary in order to affect the proper billing and collection of the special tax, so that the special  
14 tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial  
15 obligations of the District in each fiscal year.

16                  e.       Notwithstanding the foregoing, the Board of Supervisors, acting as the  
17 Legislative Body of the District, may collect, or cause to be collected, one or more installments of the  
18 special taxes by means of direct billing by the District of the property owners within the District if, in the  
19 judgment of the Legislative body, such means of collection will reduce the burden of administering the  
20 District or is otherwise appropriate in the circumstances. In such event, the special taxes shall become  
21 delinquent if not paid when due as set forth in any such respective billing to the property owners.

22                  Section 5.       EXEMPTIONS. Properties or entities of the state, federal or other local  
23 governments shall be exempt from any levy of the special taxes, to the extent set forth in the Rate and  
24 Method. In no event shall the special taxes be levied on any parcel within the District in excess of the  
25 maximum tax specified in the Rate and Method.

26                  Section 6.       SEVERABILITY. If for any reason any portion of this ordinance is found  
27 to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a  
28

1 court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the  
2 remaining parcels within the District shall not be affected.

3 Section 7. EFFECTIVE DATE. This ordinance relating to the levy and collection of  
4 special taxes in the District shall take effect immediately upon its passage in accordance with the  
5 provisions of Section 25123(c) of the Government Code. The Chair of the Board of Supervisors shall sign  
6 this ordinance, and the Clerk of the Board of Supervisors shall attest to the Chair's signature and then  
7 cause a summary of the same to be published within 15 days after its passage at least once in *The Press-*  
8 *Enterprise*, a newspaper of general circulation published and circulated in the area of the District.

10 BOARD OF SUPERVISORS OF THE COUNTY  
11 OF RIVERSIDE, STATE OF CALIFORNIA

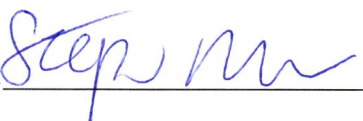
13 By: \_\_\_\_\_  
14 Chair of the Board of Supervisors

15 ATTEST:

16 CLERK OF THE BOARD:

17  
18 By: \_\_\_\_\_  
19 Deputy  
20 (SEAL)

22 APPROVED AS TO FORM

23  
24 By:   
25 Stephanie Nelson  
26 Deputy County Counsel

27  
28

STATEMENT FROM THE DIRECTOR OF OFFICE OF ECONOMIC DEVELOPMENT (ACTING AS ELECTION OFFICIAL) TO THE BOARD OF SUPERVISORS AS TO THE CANVASS OF BALLOTS VOTED IN AND THE RESULTS OF THE CONSOLIDATED SPECIAL ELECTIONS FOR COMMUNITY FACILITIES DISTRICT NO. 23-5M (COURTS AND TOWNS) OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, HELD ON MAY 23, 2023.

I, Suzanne Holland, Director of Office of Economic Development of Riverside County, acting as the election official pursuant to Resolution No. 2023-134 adopted by the Board of Supervisors of Riverside County ("Board of Supervisors") on May 23, 2023, make the following statements regarding the consolidated special elections held within and for Community Facilities District No. 23-5M (Courts and Towns) of the County of Riverside, State of California (the "Community Facilities District"), on May 23, 2023, on (i) the proposition with respect to the annual levy of special taxes on taxable property within the Community Facilities District to fund, pay for, and finance authorized maintenance services for Administration, inspection, and maintenance of lighting and to pay expenses incidental thereto and (ii) the proposition with respect to establishing an appropriations limit for the Community Facilities District:

(1) I have received a signed written waiver entitled "Petition, Waiver, and Consent" from the owner of all the land within the Community Facilities District ("Owner").

(2) The written waiver, among other matters, waived compliance with the provisions of Section 53326 of the Government Code to the effect that a special election with respect to the levy of special taxes within the Community Facilities District must be held at least ninety (90) days, but not more than one hundred eighty (180) days, following the adoption of the resolution of formation establishing the Community Facilities District and consented to the holding of the consolidated special elections on May 23, 2023.

(3) I have received a written certification from the Registrar of Voters of the County of Riverside, stating that there are no registered voters residing within the Community Facilities District. Accordingly, pursuant to Section 53326 of the Government Code, and as determined by the Board of Supervisors in Resolution No. 2023-134, the vote in the consolidated special elections was to be by the landowners of the Community Facilities District, with each landowner having one vote for each acre, or portion thereof, of land that he or she owns within the Community Facilities District.

(4) Pursuant to Resolution No. 2023-134, an Official Ballot together with a Ballot Pamphlet and Instructions to Voter containing Instructions to Landowner Voter, a Sample Ballot, and a copy of Resolution No. 2023-105 adopted by the Board of Supervisors on April 18, 2023 was delivered to the Owner. Also delivered to the Owner was an official identification envelope, with return postage affixed thereto, for returning the voted Official Ballot.

(5) Pursuant to Section 53326 of the Government Code, for purposes of the consolidated special elections, the Owner was entitled to one vote for each acre, or

portion thereof, of land within the Community Facilities District which Owner owned. Based on the approximate acreage of land owned by the Owner within the Community Facilities District, Owner was entitled to the following votes.

<u>Owner</u>	<u>Acreage</u>	<u>Votes</u>
Taylor Morrison of California, LLC	21.21	22
Totals	21.21	22

(6) The voted Official Ballot was returned to me by the Owner, sealed aforementioned identification envelope, prior to 9:00 a.m. on May 23, 2023. Each returned ballot was voted with a cross marked in the box after the word "YES" following each proposition set forth on the ballot and had a signed statement attached that the signer was entitled to vote the ballot on behalf of the Owner named therein, and that it was the intent of that Owner to vote all votes to which it was entitled in the manner marked on the ballot. I have canvassed the ballots returned in the consolidated special elections, being the Official Ballot above referred to, and determined that the results of the elections with respect to each proposition set forth in the Official Ballot are as follows:

Proposition A: 22 YES votes, 0 NO votes

Proposition B: 22 YES votes, 0 NO votes

(7) More than two-thirds of the votes cast in the consolidated special elections are in favor of all such propositions.

Dated: May 23, 2023



SUZANNE HOLLAND  
DIRECTOR  
OFFICE OF ECONOMIC DEVELOPMENT  
COUNTY OF RIVERSIDE  
ELECTION OFFICIAL



COPY 91/3

# PROPOSED BOUNDARY MAP

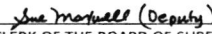
## COMMUNITY FACILITIES DISTRICT NO. 23-5M (COURTS & TOWNS)

### COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 23-5M (COURTS & TOWNS), COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON 18<sup>th</sup> DAY OF April, 2023, BY RESOLUTION NO. 2023-105

  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

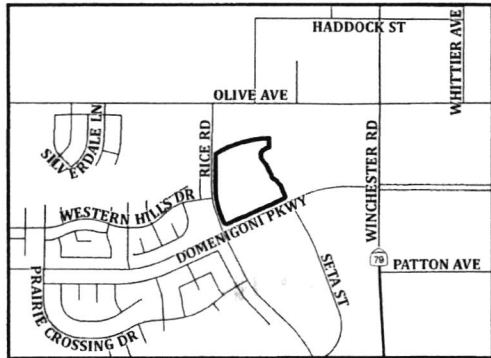
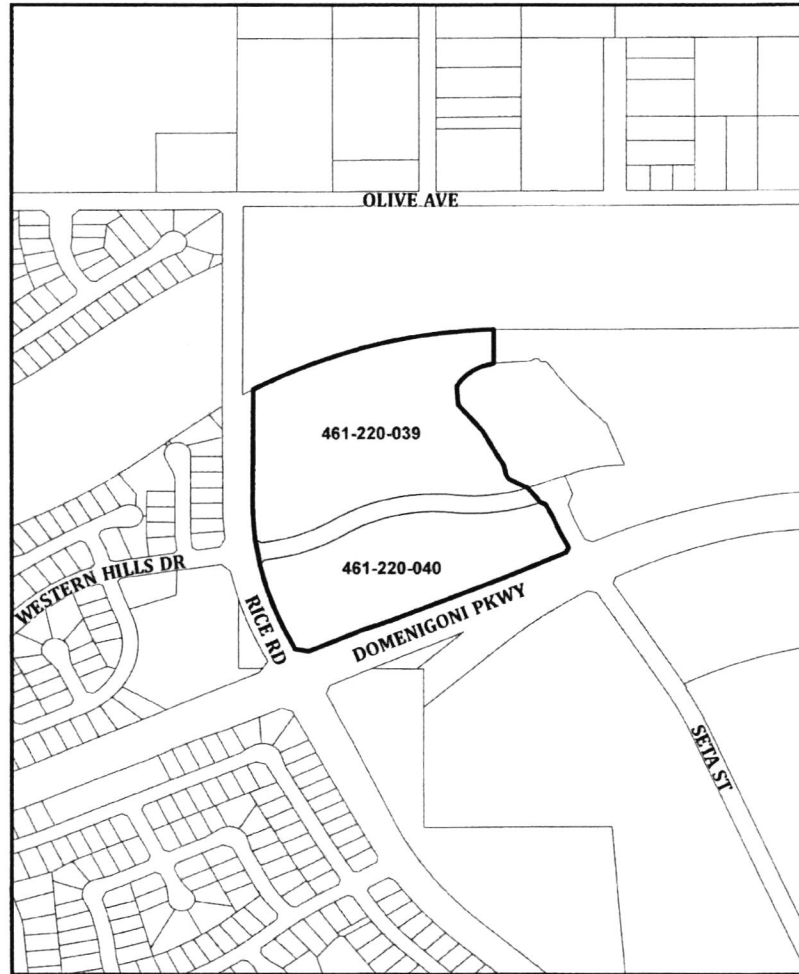
FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA. THIS 18<sup>th</sup> DAY OF April, 2023.

  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

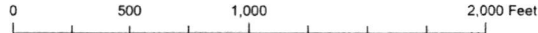
FILED THIS 24<sup>th</sup> DAY OF April, 2023 AT THE HOUR OF 11:37 O'CLOCK A.M. IN BOOK 91 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 3, IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: \$ 9.00 NO.: 2023-0115760  
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER






BY:   
DEPUTY



THIS BOUNDARY MAP CORRECTLY SHOWS THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2022-23.



#### LEGEND

-  CFD BOUNDARY
  -  PARCEL LINE
  -  COUNTY BOUNDARY
  -  ASSESSOR PARCEL NUMBER
- 

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT NO. 23-5M (COURTS & TOWNS)  
OF THE COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District No. 23-5M (Courts & Towns) (the "CFD 23-5M" or "CFD"; defined below). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, (defined below), commencing in Fiscal Year 2022-2023, shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Accessory Dwelling Unit(s)"** means a residential unit of limited size, as defined in California Government Code Section 65852.2 that shares an Assessor's Parcel Number with Single Family Residential Property.

**"Acre" or "Acreage"** means the land area of a Parcel as shown on the most recent Assessor's Parcel Map, or if the land area is not shown on the Assessor's Parcel Map, the land area shown on the applicable Final Map, condominium plan, or other recorded County map. If the preceding maps are not available, the Acreage of an Assessor's Parcel Number may be determined utilizing Geographic Information System. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means all actual or reasonably estimated costs and expenses of the CFD that are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act, which shall include without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD for attorney's fees and other costs related to commencing and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

**"Administrator"** means an official of the County, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

**"Approved Property"** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to the January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) that have not been issued a Building Permit(s) prior to the April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**"Assessor"** means the Assessor of the County.

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating a Parcel by an Assessor’s Parcel Number.

**“Assessor’s Parcel Number”** means the number assigned to a lot or Parcel for purposes of identification as determined from an Assessor Parcel Map.

**“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD.

**“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the territory within the CFD identified to be subject to the levy of Special Taxes.

**“Building Permit(s)”** means a legal document(s) issued by a local agency that allows for new vertical construction of a building or buildings.

**“Certificate of Occupancy”** means a certificate of occupancy issued by the County in accordance with all applicable ordinances, regulations, and rule of the County and State law.

**“CFD”** or **“CFD 23-5M”** means Community Facilities District No. 23-5M (Courts & Towns) of the County of Riverside.

**“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index (CPI) published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San Bernardino-Ontario Area, as it stands in March of each year over the preceding Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario Area. In the event that the percentage change in the annualized CPI is negative, the Special Tax shall not be decreased.

**“County”** means the County of Riverside, California.

**“Developed Property”** means for each Fiscal Year, all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for which a Building Permit(s) for vertical construction has been issued prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Development Class”** means either Developed Property, Approved Property, Taxable Property Owner’s Association Property, Taxable Public Property, or Undeveloped property.

**“Dwelling Unit(s)”** or **“(DU)”** means a residential building(s) that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E., below.

**“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 4200 that creates individual lots for which Building Permit(s) may be issued without further subdivision.

**“Fiscal Year”** means the 12-month period starting on July 1 of any calendar year and ending the following June 30.

**“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax, determined in accordance with Section C., below, which may be levied on such Parcel in each Fiscal Year.

**“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a two or more buildings comprised of attached Dwelling Units available for rental by the general public, not for sale to an end user, and under common management.

**“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit(s) was issued permitting the construction of one or more non-residential structures.

**“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number valid as of July 1<sup>st</sup> for the Fiscal Year for which the Special Tax is being levied.

**“Property Owner’s Association Property”** means all Parcels which have been conveyed, dedicated to, or irrevocably offered for dedication to a home-owner’s association, condominium owner’s association or any master or sub-association, prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Proportionately”** means for each Parcel of Taxable Property that are Developed Property, Approved Property, Taxable Property Owner’s Association Property, Taxable Public Property or Undeveloped Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels assigned within each Development Class.

**“Public Property”** means all Parcels which, as of April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the federal government, the State, the County, City or any other public agency, provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use; or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Residential Property”** means all Parcels of Developed Property for which a Building Permit(s) has been issued permitting the construction of one or more residential Dwelling Units.

**“Single Family Residential Property”** means all Parcels of Residential Property, other than Multi-family Residential Property.

**“Special Tax(es)”** means the amount to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D., below to fund the Special Tax Requirement.

**“Special Tax Requirement(s)”** means that amount required in any Fiscal Year to: (i) pay the estimated cost of Special Tax Services such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund to the extent that the inclusion of such amount does not increase the Special Tax for Undeveloped Property unless requested by the developer or the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement; (iii) pay Administrative Expenses; (iv) pay any anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time



the annual Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax levy at the sole discretion of the Administrator.

**“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$8,064. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

**“Special Tax Services”** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD 23-5M as set forth in the documents adopted by the Board at the time the CFD was formed.

**“State”** means the State of California.

**“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary Map which are not exempt from the Special Tax pursuant to Section E., below.

**“Taxable Property Owner’s Association Property”** means all Parcels of Property Owner’s Association Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Property Owner’s Association Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Property Owner’s Association Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

**“Taxable Public Property”** means all Parcels of Public Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Public Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Public Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

**“Taxable Unit”** means either a Dwelling Unit(s) or an Acre.

**“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property, Approved Property, Taxable Property Owner’s Association Property or Taxable Public Property.

## **B. ASSIGNMENT TO DEVELOPMENT CLASS**

Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property shall be classified as either Developed Property, Approved Property, Taxable Property Owner’s Association Property, Taxable Public Property, or Undeveloped Property, and subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D., below.

Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. Parcels of Residential Property shall further be classified as Single Family Residential Property or Multi-family Residential Property.

**C. MAXIMUM SPECIAL TAX RATES**

**1. Developed Property**

The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1. (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be determined by reference to Table 1 below.

**TABLE 1  
MAXIMUM SPECIAL TAX RATES  
DEVELOPED PROPERTY  
FISCAL YEAR 2022-2023**

<b>Development Class</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax</b>
Single Family Residential Property	DU	\$32
Multi-family Residential Property	Acre	\$586
Non-Residential Property	Acre	\$586

(a) Increase in the Maximum Special Tax

On each July 1, the Maximum Special Tax identified in Table 1 above, shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

(b) Multiple Development Classes

In some instances, a Parcel of Developed Property may contain more than one Development Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special Tax that can be levied for each Development Class located on that Parcel. For a Parcel that contains two or more different Development Classes or the Acreage of such Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Parcel. The Administrator’s allocation to each Development Class shall be final.

Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development Class, Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved by the Board for the entire CFD.

(c) Accessory Dwelling Unit(s)

Where an Accessory Dwelling Unit(s) is on the same Assessor Parcel Number as another Taxable Unit, the Accessory Dwelling Unit(s) is not considered a separate Taxable Unit and will not be added to the calculation of the Maximum Special Tax for a Parcel.

## 2. Approved Property

The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Residential Property as reasonably determined by the Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of Approved Property shall be calculated pursuant to Section C.1., as if such Parcel were already designated as Developed Property and classified as Single Family Residential Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

## 3. Taxable Property Owner's Association Property and Taxable Public Property

The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or Taxable Public Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel.

The Maximum Special Tax for Taxable Property Owner's Association Property and Taxable Public Property shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

## 4. Undeveloped Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property for each Parcel shall be \$586 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

## 5. Public Property and/or Property Owner's Association Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Property Owner's Association Property and/or Public Property shall be \$0.00 per Acre. **There shall be no levy on Property Owner's Association Property and/or Public Property.**

## D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement in accordance with the following steps:

First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax for Approved Property.

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Property Owner's Associations Property up to 100% of the applicable Maximum Special Tax for Taxable Property Owner's Association.

Fourth: If additional moneys are needed to satisfy the Special Tax requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property at up to 100% of the applicable Maximum Special Tax for Taxable Public Property.

Fifth: If additional moneys are needed to satisfy the Special Tax Requirement after the first four steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property at up to 100% of the applicable Maximum Special Tax for Undeveloped Property.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax applicable to any other Parcel above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default of the CFD.

**E. EXEMPTIONS**

The CFD shall not levy Special Taxes on Property Owner's Association Property (except Taxable Property Owner's Association Property) or Public Property (except Taxable Public Property) within the CFD.

**F. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD, and provided further that the CFD may covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes as permitted by the Act.

**G. APPEALS**

Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes must be paid on or before the payment due date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

**H. PREPAYMENT OF SPECIAL TAX**

The Special Tax may not be prepaid.

**I. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.



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<i>Account Number:</i>	5209148
<i>Ad Order Number:</i>	0011610297
<i>Customer's Reference/PO Number:</i>	
<i>Publication:</i>	The Press-Enterprise
<i>Publication Dates:</i>	07/05/2023
<i>Total Amount:</i>	\$607.70
<i>Payment Amount:</i>	\$0.00
<i>Amount Due:</i>	\$607.70
<i>Notice ID:</i>	ZmGF1VJuS4n1snlrqmmY
<i>Invoice Text:</i>	<p>RIVERSIDE COUNTY BOARD OF SUPERVISORS NOTICE IS HEREBY GIVEN that a public meeting at which all interested persons will be heard, will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on Tuesday, July 11, 2023 at 9:30 a.m., or as soon as possible thereafter, to consider adoption of the following Ordinance: SUMMARY OF ORDINANCE NO. 982 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 23-5M (COURTS AND TOWNS) OF THE COUNTY OF RIVERSIDE This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 982 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), April 18, 2023 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-105, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 23-5M (Courts and Towns) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD (as specified and reflected in the Resolution of</p>

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PROOF OF PUBLICATION OF

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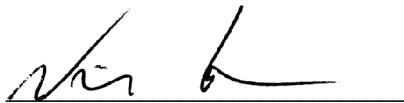
I am a citizen of the United States. I am over the age of eighteen years and not party to or interested in the above-entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper of general circulation, printed and published daily in the County of Riverside, and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1995, Case Number 267864, and under date of September 16, 2013, Case Number RIC 1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s) requesting publication, and not in any supplement thereof on the following dates, to wit:

**07/05/2023**

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Date: July 5, 2023.

At: Riverside, California



Signature

## RIVERSIDE COUNTY BOARD OF SUPERVISORS

NOTICE IS HEREBY GIVEN that a public meeting at which all interested persons will be heard, will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on **Tuesday, July 11, 2023 at 9:30 a.m.**, or as soon as possible thereafter, to consider adoption of the following Ordinance:

### SUMMARY OF ORDINANCE NO.

**982**  
**AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 23-5M (COURTS AND TOWNS) OF THE COUNTY OF RIVERSIDE**

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 982 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), April 18, 2023 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-105, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 23-5M (Courts and Towns) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (the "Services"), and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 982 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on May 23, 2023 regarding the proposed levy of special taxes. Ordinance No 982 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied

for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 982 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 982 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 982. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 982 takes effect immediately upon its adoption in accordance with Section 25123(c) of the Government Code.

Please send all written correspondence to: Clerk of the Board, 4080 Lemon Street, 1st Floor, Post Office Box 1147, Riverside, CA 92502-1147 or email [cob@rlvco.org](mailto:cob@rlvco.org).

Alternative formats available upon request to individuals with disabilities. If you require reasonable accommodation, please contact Clerk of the Board at (951) 955-1069.

Dated: June 22, 2023

Kimberly A. Rector,  
Clerk of the Board  
By: Cindy Fernandez,  
Clerk of the Board Assistant  
**The Press-Enterprise**  
**Published: 7/5/23**